

**TENTATIVE AGENDA
COMMUNITY CONSOLIDATED SCHOOL DISTRICT #46
TRUTH AND TAXATION HEARING
MONDAY, DECEMBER 7, 2009
MIDDLE SCHOOL - 6:30 P.M.**

- A. Call to Order/Roll Call**
- B. Establishment of Quorum**
- C. Motion to Approve Taxation Hearing Agenda**
- D. Presentation of Tax Year 2009 Levy Process - Brad Goldstein**
- E. Question/Comments**
- F. Motion to Adjourn Taxation Hearing**

Community Consolidated School District 46 Lake County, Illinois

Community Consolidated School District 46 will provide an educational environment that maximizes the potential of ALL students to be prepared for life's opportunities while developing a lasting appreciation for learning.

565 Frederick Road • Grayslake • IL • 60030 • Tel: 847.543.5323 • Fax: 847.223.3695 • E-mail: Goldstein.brad@d46.org

Brad Goldstein, Chief School Business Official

To: Ellen Correll, Superintendent
From: Brad Goldstein, Chief School Business Official
Date: November 5, 2009

TAX YEAR 2009 LEVY PROCESS

The Board of Education is scheduled to conduct a "Truth in Taxation Hearing" at the December 7, 2009, Board meeting. Please recommend to the Board of Education, the approval of the appropriate 2009 tax levy resolutions at the December 7, 2009, Board of Education meeting. If the Board has any questions regarding this procedure please have them contact me.

The Certificate of Tax Levy lists the tax levy by specific fund. The total 2009 Operating Levy is \$24,209,067 which is an increase of \$722,961.32 (3.08%) over the 2008 extension, \$23,486,105.68. The 2009 Debt Service Fund Levy is established by the County Clerk but is estimated to be \$5,308,631 which is a increase of \$515,000 (10.74%) over the 2008 extension, \$4,793,631. The total aggregate levy inclusive of debt service is estimated to be \$29,517,698. The official action of approving the levy is to be certified to the County Clerk prior to the last Tuesday in December. Copies of enclosed Levy documents are:

- Certificate of Tax Levy
- Resolution Regarding Amounts Necessary To Be Levied For The Year 2009
- Certification of Resolution Regarding Amounts Necessary To Be Levied For The Year 2009
- Resolution To Levy Certain Special Taxes For Special Education District IMRF Purposes
- Certification of Resolution To Levy Certain Special Taxes For Special Education District IMRF Purposes
- Resolution To Levy Special Education Tax
- Certification of Resolution To Levy Special Education Tax
- Resolution To Levy Working Cash Tax
- Certification of Resolution To Levy Working Cash Tax
- Resolution Publication Truth And Taxation Notice
- Certification of Resolution Publication Truth And Taxation Notice
- Certificate of Compliance with The Truth in Taxation Act

**RESOLUTION REGARDING AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2009**

WHEREAS, the Board of Education on December 7th, 2009, determined the amounts of taxes necessary to be levied for the year 2009.

WHEREAS, the Board of Education gave public notice on November 24th, 2009, regarding a "Truth and Taxation Hearing" and conducted the "Truth and Taxation Hearing" on December 7th, 2009, at the Grayslake Middle School

WHEREAS, the aggregate amount of property taxes extended or estimated to be extended exclusive of election or debt service for 2008 was:

Educational Purposes	\$17,761,834.06
Operations and Maintenance Purposes	\$ 3,426,266.92
Transportation Purposes	\$ 696,867.85
Working Cash Fund Purposes	\$ 66,368.37
Illinois Municipal Retirement Fund Purposes	\$ 572,427.16
Social Security/Medicare Purposes	\$ 572,427.16
Tort Immunity Purposes	\$ 182,513.01
Special Education Purposes	\$ 141,032.78
SEDOL/IMRF	\$ 66,368.37
TOTAL	\$ 23,486,105.68

; and

WHEREAS, it is hereby determined that the amount of taxes necessary to be raised by taxation for the year exclusive of election and debt service for 2009 is as follows:

Educational Purposes	\$ 18,315,866.00
Operations and Maintenance Purposes	\$ 3,533,140.00
Transportation Purposes	\$ 718,605.00

Working Cash Fund Purposes	\$	68,439.00
Illinois Municipal Retirement Fund Purposes	\$	590,282.00
Social Security/Medicare Purposes	\$	590,282.00
Fire Prevention and Safety	\$	0.00
Tort Immunity Purposes	\$	188,206.00
Special Education Purposes	\$	145,432.00
SEDOL/IMRF	\$	58,815.00
TOTAL	\$	24,209,067.00

WHEREAS, the aggregate amount of property taxes extended for the debt service purpose for 2008 was \$4,793,631.00; and it is hereby determined that the amount of taxes to be levied for debt service purposes for 2009 is \$5,308,631.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, Community Consolidated District No. 46, County of Lake, State of Illinois as follows:

Section 1: The aggregate amount of taxes to be levied exclusive of debt service for the year 2009 is \$24,209,067.

Section 2: The aggregate amount of taxes to be levied exclusive of debt service for the year 2009 does exceed 105% of the taxes extended by the district in the year 2008.

Section 3: The aggregate amount of taxes to be levied for the year for 2009 for debt service is \$5,308,631. This represents a 10.74% increase over the debt service for 2008.

Section 4: This resolution shall be in full force and effect forthwith upon its passage.

Roll call of votes _ aye _ nay _ absent

ADOPTED this 7th day of December, 2009.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
COUNTY OF LAKE
STATE OF ILLINOIS

By: _____
President

ATTEST:

Secretary

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION REGARDING THE AMOUNT OF TAXES LEVIED FOR THE YEAR 2009

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Pension Code to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Community Consolidated School District Number 46, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$58,815 to be levied as a special tax for its contribution to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Roll call of votes _aye _nay _absent

Adopted this 7th day of December, 2009.

President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION TO LEVY SPECIAL EDUCATION TAX

IT IS HEREBY RESOLVED; by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education hereby determines that it is necessary and for the best interest of the School District, that a Special Education Tax Fund be created for the year 2009, and,
- Section II That there is hereby levied a tax in the sum of \$145,432.00 (but not more than .04 percent of the full cash value) as equalized or assessed by the Department of Revenue for the year 2009, and upon all the taxable property of this School District, #46, Lake County.
- Section III That the Secretary of this Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2009, in the Certificate of Tax Levy for the year 2009, which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.
- Section IV That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes _aye _nay _absent

Adopted this 7th day of December, 2009.

President
Board of Education, Dist. 46

ATTEST:

Secretary
Board of Education, Dist. 46

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY SPECIAL EDUCATION TAX

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION TO LEVY WORKING CASH TAX

IT IS HEREBY RESOLVED; by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education hereby determines that it is necessary and for the best interest of the School District, that a Working Cash Tax Fund be created for the year 2009, and,
- Section II That there is hereby levied a tax in the sum of \$68,439 (but not more than .05 percent of the full cash value) as equalized or assessed by the Department of Revenue for the year 2009, and upon all the taxable property of this School District, #46, Lake County.
- Section III That the Secretary of this Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2009, in the Certificate of Tax Levy for the year 2009, which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.
- Section IV That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes _aye _nay _absent

Adopted this 7th day of December, 2009.

President
Board of Education, Dist. 46

ATTEST:

Secretary
Board of Education, Dist. 46

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY WORKING CASH TAX

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION PUBLICATION TRUTH AND TAXATION NOTICE

IT IS HEREBY RESOLVED by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education has fulfilled it's obligation and has published a legal notice required on November 24, 2009.
- Section II That this Board of Education has also held a public hearing on December 7, 2009, concerning the 2009 Tax Levy for said district.
- Section III That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes: _aye _nay __absent

Adopted this 7th day of December, 2009.

President, Board of Education
District #46, Lake County

ATTEST:

Secretary, Board of Education
District 46, Lake County

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION PUBLICATION TRUTH AND TAXATION NOTICE

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

**CERTIFICATE OF COMPLIANCE WITH
THE TRUTH IN TAXATION ACT**

I, the undersigned, do hereby certify that I am President of the Board of Education of Community Consolidated School District No. 46, County of Lake, State of Illinois; and

I do further certify that the Board of Education of said district determined the estimated amounts of taxes necessary to be Levied for the Year "2009", at a regularly convened meeting held on the 11th day of November 2009, said date being at least twenty (20) days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that public notice of the intention of the district to levy taxes in excess of 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, upon the levy of the district for 2009 was published on November 24, 2009, in accordance with the provisions of the Truth in Taxation Act, in a newspaper of general circulation in Community Consolidated School District No. 46, a copy of which published certificate is attached hereto; and

I do further certify that a public hearing on proposed tax levy was held in said district on December 7th, 2009; and

I do further certify that the aggregate tax levy of the district was adopted on December 7th, 2009, after public notice and a hearing, all in accordance with the Truth in Taxation Act.

PRESIDENT
BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL
DISTRICT NO. 46
COUNTY OF LAKE
STATE OF ILLINOIS

**RESOLUTION REGARDING THE AMOUNT
OF TAXES LEVIED FOR THE YEAR 2009**

WHEREAS, the Truth in Taxation Act requires that if the final aggregate levy of the district is more than 105% of the amount extended for the preceding year, public notice shall be given within 15 days of the adoption of said levy; and

WHEREAS, the aggregate amount to be levied for 2009, exclusive of election costs and bond and interest costs, does exceed 105% of the final aggregate levy extensions for 2008; and

WHEREAS, the amount of the aggregate levy exclusive of debt service for the year 2009 is \$24,209,067;

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 46, Lake County, State of Illinois, as follows:

Section 1. Public notice shall be given in a newspaper of general circulation in the district, which notice shall be not less than 1/8 page in size, with type no smaller than twelve (12)-point, enclosed in a black border not less than 1/4-inch wide and in substantially the following form:

**NOTICE OF ADOPTED PROPERTY TAX INCREASE FOR
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46**

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 46**

- I. A public hearing to approve a proposed property tax levy increase for Community Consolidated School District 46 for 2008 will be held on December 7, 2009,, at 7:30 p.m., at the Grayslake Middle School, located at 440 North Barron Blvd., Grayslake, IL 60030.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Brad Goldstein, Chief School Business Official Community Consolidated School District 46, 565 Frederick Road, Grayslake, IL 60030 at (847) 543-5323

- II. The corporate and special purpose property taxes extended or abated exclusive of debt service for 2008 were \$23,486,105.68.

The proposed corporate and special purpose property taxes to be levied exclusive of debt service for 2009 are \$24,209,067 This represents a 3.08% (percent) increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2008 were \$4,894,667.02

The estimated property taxes to be levied for debt service and public building commission leases for 2009 are \$5,308,631.00 . This represents a 10.74% (percent) increase from the previous year.

- IV. The total property taxes extended or abated for 2008 were \$28,380,772.70

The estimated total property taxes to be levied for 2009 are \$29,517,697.54 This represents a 4.01% (percent) increase over the previous year.

This resolution shall be in full force and effect forthwith upon its passage.

ADOPTED this 7th day of December, 2009.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 46
COUNTY OF LAKE
STATE OF ILLINOIS

By: _____
President

ATTEST:

Secretary